



FINANCE COMMITTEE AGENDA
Room 700, Law and Justice Center

Tuesday, August 5, 2003

4:00 P.M.

1. Roll Call
2. Approval of Minutes – July 1, 2003
3. Departmental Matters:
 - A. Becky McNeil, County Treasurer
 - 1) Items to be presented for Information:
(Documents to be provided at meeting)
 - a) Accept and place on file the County Treasurer's Report as of July 31, 2003
 - b) Accept and place on file the County Treasurer's Investment Report as of July 31, 2003
 - c) Investment Policy of McLean County 1-6
 - d) General Report
 - e) Other
 - B. Bob Keller, Health Department
 - 1) Items to be presented for Action:
 - a) Request Approval of a Resolution Amending FY 2003 Full Time Equivalent Position Resolution Associated with an Ordinance to Amend the FY 2003 McLean County Appropriation and Budget Ordinance for Fund 0107 7-8
 - b) Request Approval of an Ordinance of the Amending the 2003 Combined Appropriation and Budget Ordinance for Fund 0107 – AIDS/Communicable Disease Prevention 9
 - c) Request Approval of an Ordinance Amending the 2003 Combined Appropriation and Budget Ordinance for Fund 0107 – West Nile Virus 10-11

- 2) Items to be presented for Information:
 - a) General Report
 - b) Other

- C. Don Lee, Nursing Home Administrator
 - 1) Items to be presented for Information:
 - a) Monthly Report 12-14
 - b) General Report
 - c) Other

- D. Jennifer Ho, Risk Management
 - 1) Items to be presented for Information:
 - a) Quarterly Report 15-16
 - b) General Report
 - c) Other

- E. Paul Kinsella, Veteran's Assistance Commission
 - 1) Items to be presented for Information:
 - a) Veteran's Assistance Fund Data Sheet 17
 - b) General Report
 - c) Other

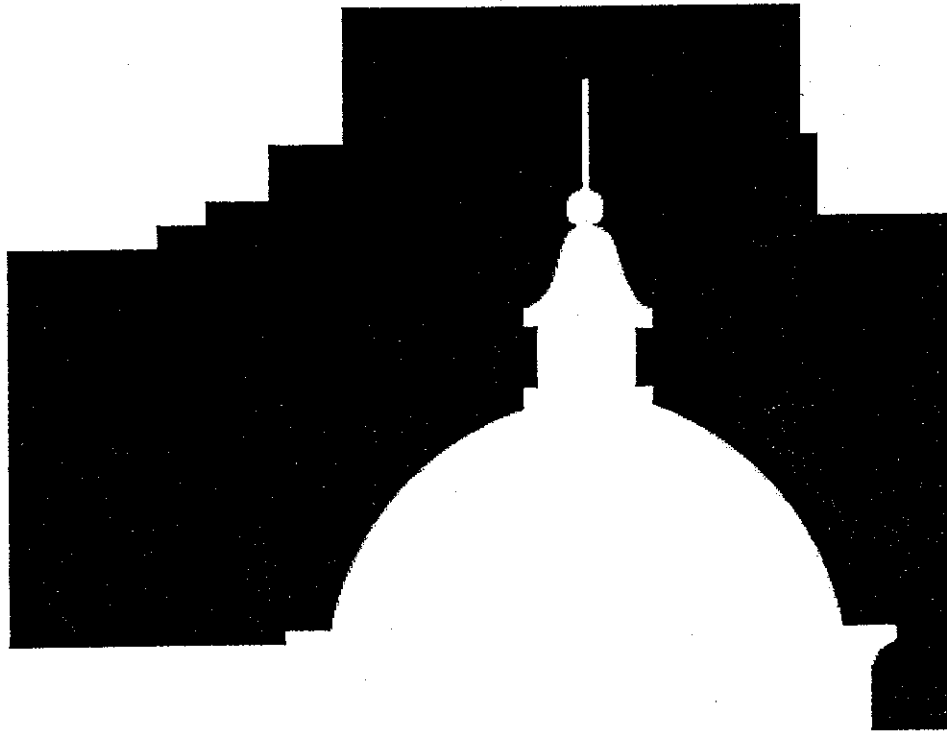
- F. John M. Zeunik, County Administrator
 - 1) Items to be presented for Action:
 - a) Response to Outside Auditor's Management Letter of Advisory Comments
 - 1) Circuit Court – McLean County Law Library 18-21
 - 2) Treasurer's Office – Special Revenue Funds, New Accounting Standards 22
 - 3) County Administrator's - Accounts Receivable – Public Building Commission 23-24
 - 4) Sheriff's Office – Inmate Refund Account 25-26
 - 5) Recorder's Office – Reconciliation Process 27-34
 - 6) Health Department – Variances in Year End Accruals 35-36
 - b) EXECUTIVE SESSION: Collective Bargaining
 - 2) Items to be presented for Information:
 - a) General Report
 - b) Other

4. Recommend payment of bills and transfers, if any, to County Board

5. Adjournment

INVESTMENT POLICY

COUNTY OF McLEAN



REBECCA C. MCNEIL
McLEAN COUNTY TREASURER
JULY 2003

INVESTMENT POLICY

McLEAN COUNTY TREASURER

(Pursuant to the Public Funds Investment Act 30 ILCS 235)

SCOPE OF POLICY

This Investment Policy applies to the investment activities of all funds under the jurisdiction of the McLean County Treasurer. This Investment Policy will also apply to any new funds or temporary funds placed under the jurisdiction of the McLean County Treasurer. The Illinois State Statutes will take precedence except where this Policy is more restrictive wherein this Policy will take precedence.

OBJECTIVES

The purpose of this Investment Policy is to establish cash management and investment guidelines for the stewardship of public funds under the jurisdiction of the McLean County Treasurer. The specific objectives of this Policy will be as follows:

1. Safety - The security of monies, whether on hand or invested, shall be the primary concern of the County Treasurer in selecting depositories or investments.
2. Liquidity - The investment portfolio shall remain sufficiently liquid to meet all operating requirements, which might be reasonably anticipated.
3. Return - The McLean County Treasurer shall seek to attain a market average or better rate of return throughout budgetary and economic cycles, taking into account risk, constraints, cash flow, and legal restriction on investment.
4. Depository Considerations - The McLean County Treasurer shall have preference to depositories located within McLean County, provided that the afore described objectives are met, and such investments would be in compliance with all other conditions and limitations of this Investment Policy. However, the County Treasurer may approve qualified depositories regardless of location.

INVESTMENT GUIDELINES

To assist in attaining the stated objectives, the following guidelines shall be observed:

1. Investments shall be undertaken in a manner that seeks to insure preservation of capital in the overall portfolio. To avoid unreasonable risks diversification of investments is required.
2. The portfolio should remain sufficiently liquid to meet operating requirements, which may be reasonably anticipated.
3. To maximize earnings, all funds shall be deposited/invested at the earliest possible time frame at prevailing rates or better. The Treasurer will use competitive bidding in most cases as appropriate.

RESPONSIBILITY

All investment of funds under the control of the McLean County Treasurer is the direct responsibility of the Treasurer's office. The County Treasurer shall be responsible for all transactions and shall establish a system of controls for all authorized subordinates who are directly involved in the assistance of such investment activities.

REPORTING

All investment transactions shall be recorded by the McLean County Treasurer or the McLean County Treasurer's staff. A report will be generated, at least monthly, listing all active investments, location of investments, maturity of investments, interest rate and other pertinent information deemed necessary. This report will be submitted monthly to the McLean County Board.

AUTHORIZED INVESTMENTS

McLean County Treasurer shall invest in instruments as allowed by the Public Funds Investment Act, 30 IL CS 235/2. A Summary of authorized investments is as follows:

- a. United States Treasury Securities. The McLean County Treasurer may invest in obligations of the United States government, either directly or indirectly, for which the full faith and credit of the United States are pledged for the payment of principal and interest.
- b. United States Agency Securities. The McLean County Treasurer may invest in obligations issued or guaranteed, either directly or indirectly, by any agency of the United States Government.

- c. Repurchase Agreements. The McLean County Treasurer may invest in contractual agreements- between the McLean County Treasurer and financial institutions. The purchaser in a repurchase agreement (repo) enters into a contractual agreement to purchase U.S. Treasury and government agency securities while simultaneously agreeing to resell the securities at predetermined dates and prices.
- d. Collateralized Public Deposits (Certificates of Deposit). Instruments issued by financial institutions which state that specified sums have been deposited for specified periods of time and at specified rates of interest. The certificates of deposit are required to be backed by acceptable collateral securities as dictated by State statute.

FINANCIAL INSTITUTIONS

The McLean County Treasurer will have the sole responsibility to select which financial institutions will be depositories for McLean County. Any financial institution, upon meeting the requirements of the Illinois Compiled Statutes and of this policy, may request to become a depository for McLean County Treasurer funds. The McLean County Treasurer will take into consideration security, size, location, financial condition, service, fees, competitiveness, and the community relations involvement of the financial institution when choosing depositories.

INTERNAL CONTROLS

The County Treasurer is responsible for establishing and maintaining an internal control structure that will be reviewed annually with the independent auditor. The internal control structure shall be designed to ensure that the assets of the McLean County Treasurer are protected from loss, theft or misuse and to provide reasonable assurance that these objectives are met.

The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and record keeping.
- Custodial safekeeping
- Avoidance of physical delivery securities, whenever possible,
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investment and wire transfers

COLLATERALIZATION

1. At all times in order to meet the objective of safety of capital, the County Treasurer will require deposits in excess of the Federally insured amount to be collateralized to the extent of One Hundred Ten Percent (110%). Custodial receipts specifically

describing each collateral instrument must be provided to the County Treasurer within 15 (fifteen) days of settlement date.

2. Eligible Collateral instruments and collateral rates (market value divided by deposit) are as follows:

a) Negotiable obligations of the United States Government; = 110%

b) Negotiable obligations of any agency or instrumentality of
the United States Government backed by the full faith and
credit of the United States Government; = 110%

3. Safekeeping of Collateral

Third party safekeeping is required for all collateral.

SAFEKEEPING OF INVESTMENTS

All physical investments shall be held in the McLean County Treasurer's vault.

STANDARDS OF CARE

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

In maintaining its investment portfolio, the McLean County Treasurer shall avoid any transaction that might impair public confidence in McLean County.

The above standards are established as standards for professional responsibility and shall be applied in the context of managing the portfolio.

INDEMNIFICATION

McLean County Treasurer and employees of the McLean County Treasurer acting in accordance with this Investment Policy and procedures as have been or may be established and exercising due diligence shall be relieved of personal liability for an individual security's credit risk or market changes.

ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall not have any equity interests in financial institutions with which they conduct business. They shall further disclose any personal financial or investment positions that could be related to the performance of the investment portfolio.

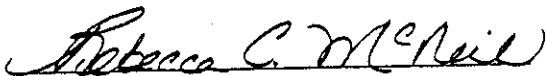
BONDING

The McLean County Treasurer and all employees shall be bonded for the benefit of the McLean County district for an amount determined to be reasonable. The surety shall be a corporate surety company.

AMENDMENT

This Policy may be reviewed from time to time and revised by the McLean County Treasurer to remain in compliance with relevant Federal and State laws and sound public investment practices.

This Policy is hereby approved and effective this 29th day of July, 2003.



Rebecca C. McNeil
McLean County Treasurer

Tuberculosis Control Directly Observed Therapy Grant Grant Fund 0107

The Illinois Department of Public Health has awarded the McLean County Health Department a \$10,000 grant covering the period July 1, 2003 through December 31, 2003 for the purpose of managing tuberculosis patients using directly observed therapy (DOT).

McLean County has experienced a recent increase in the number of residents on DOT for tuberculosis control. DOT is used for non-compliant individuals infected with TB or a contact to a TB patient. DOT is the process whereby staff observes patients taking the medication in order to assure that compliance is being achieved. Within the mix of patients on DOT, the McLean County Health Department's TB program has worked with several patients with multi-drug resistant tuberculosis (MDR). In most cases, individuals are infected with MDR when the conventional drug therapy is not adhered to. As a result, MDR organisms develop that do not respond to first line drugs. MDR is then treated with second line drugs that are both expensive and difficult to manage.

The budget and accompanying FTE amendments provide for funding to increase the hours of a part-time tuberculosis control nurse to engage in DOT. Part of the protocol will involve delivering medication and conducting the observation at patients' homes or other off-site venues. Funding will also be used for various laboratory tests, such as sputum samples, X-rays, hearing screenings, etc. Some funding may be needed for in-home support if patients are isolated. In addition, a portion of funds are set aside for nominal incentives for patients to complete therapy.

The goals for the grant are to assure that 90% of all DOT clients complete the prescribed medication regimen.

A Resolution Amending the Fiscal Year 2003 McLean County Full-Time Equivalent Position Resolution Associated with an Ordinance to Amend the Fiscal Year 2003 McLean County Combined Appropriation and Budget Ordinance for Fund 0107.

WHEREAS, the County Board adopted a funded Full-Time Equivalent Position Resolution on November 19, 2002 which became effective on January 1, 2003; and,

WHEREAS, it becomes necessary to increase the Funded Full-Time Equivalent Position Resolution to authorize position changes associated with additional grant resources for the a Communicable Disease Program associated with a Grant from the Illinois Department of Public Health to be used for TB related directly observed therapy (DOT).

Therefore, Be it resolved by the McLean County Board, now in regular session, that the said funded Full-Time Equivalent Positions Resolution be and hereby is amended as follows:

<u>Action</u>	<u>Fund</u>	<u>Program</u>	<u>Position Classification</u>	<u>Annual FTE</u>	<u>Months</u>	<u>Now</u>	<u>New</u>
Increase	0107-0061	0062	0515-8011	.32	6.0	.00	.16

This Amendment shall become effective and be in full force immediately upon adoption.

Adopted by the County Board of McLean County this _____ day of _____ 2003.

APPROVED

Michael F. Sweeney, Chairman
McLean County Board

ATTEST:

Peggy Ann Milton, Clerk of McLean County
Board of the County of McLean

adm\budg\03fteDOT

An Ordinance of the McLean County Board
Amending the 2003 Combined
Appropriation and Budget Ordinance for Fund 0107

WHEREAS, Chapter 55, Section 5/6-1003 of the Illinois Compiled Statutes (1992) allows the County Board to approve appropriations in excess of those authorized by the budget; and,

WHEREAS, the McLean County Health Department has requested an amendment to the McLean County Fiscal Year 2003 appropriation in Fund 0107 AIDS/Communicable Disease Prevention, and the Board of Health and Finance Committee concur; and,

WHEREAS, the County Board concurs that it is necessary to approve such amendment, now, therefore,

BE IT ORDAINED AS FOLLOWS:

1. That the Treasurer is requested to increase revenue line 0407-00XX DOT Grant - in Fund 0107, Department 0061, Program 0062, and establishing an appropriation of \$10,000.00.
2. That the County Auditor is requested to increase the appropriations of the following line - item accounts in Fund 0107, Department 0061, Program 0062, AIDS/Communicable Disease Prevention as follows:

LINE	DESCRIPTION	PRESENT AMOUNT	INCREASE	NEW AMOUNT
0515-0001	Part Time Employees	\$ 38,969	\$ 5,470	\$ 44,439
0599-0001	County IMRF Contrib.	\$ 3,481	\$ 255	\$ 3,736
0599-0003	Social Security Contrib.	\$ 5,845	\$ 418	\$ 6,263
0607-0001	Food	\$ 200	\$ 100	\$ 300
622-0001	Medical Nursing Supplies	\$ 2,994	\$ 250	\$ 3,244
757-0001	Non-Employee Medical	\$ 0	\$ 800	\$ 800
773-0001	Special Services	\$ 0	\$ 2,577	\$ 2,577
0793-0001	Travel	\$ 4,784	\$ 130	\$ 8,158
TOTALS:		\$ 56,273	\$10,000	\$ 66,273

3. That the County Clerk shall provide a copy of this ordinance to the County Administrator, County Treasurer, County Auditor, and the Director of the Health Department.

Adopted by the County Board of McLean County this _____ day
of _____, 2003.

ATTEST:

APPROVED:

Peggy Ann Milton, Clerk of
the McLean County Board of
the County of McLean

Michael F. Sweeney Chairman of the
McLean County Board

Budget Narrative
West Nile Virus Vector Control Grant
Grant Fund 0107

The Illinois Department of Public Health received funding, derived through a \$.50 fee collected from the sale of tires, through Senate Bill 361 to distribute funds to local health departments for the purpose of enhancing mosquito vector prevention programs. The principal objective is to control larval mosquitoes of the genus *Culex*. In addition to the control of larval mosquitoes, the grant establishes a public information campaign aimed at promoting the use of insect repellent, abating potential mosquito breeding areas, and performance of additional mosquito pool surveillance.

The McLean County Health Department's program will focus on developing an aggressive public information campaign during the months of August, September, and early October through the Health Promotion Section. Staff from the Environmental Health Division will coordinate implementation of the larvicide program and engage in additional surveillance. A limited portion of salary for the department's senior sanitarian, public health communication specialist, and environmental health intern will be charged to the grant. Due to the time-limited and minimal amount of time allocation devoted to the grant, FTE amendments will not be developed.

Funding will also be used for purchase of radio time and printed materials for the public information campaign. A major portion of the grant will be utilized to assist municipal governments in purchasing low toxicity larvicides, such as the bacterial insecticide *Bacillus sphaericus* and the insect growth regulator methoprene. Earlier in year, the McLean County Health Department hosted an applicators training and licensing session for various municipal employees.

An Ordinance of the McLean County Board
Amending the 2003 Combined
Appropriation and Budget Ordinance for Fund 0107

WHEREAS, Chapter 55, Section 5/6-1003 of the Illinois Compiled Statutes (1992) allows the County Board to approve appropriations in excess of those authorized by the budget; and,

WHEREAS, the McLean County Health Department has requested an amendment to the McLean County Fiscal Year 2003 appropriation in Fund 0107 AIDS/Communicable Disease Prevention, and the Board of Health and Finance Committee concur; and,

WHEREAS, the County Board concurs that it is necessary to approve such amendment, now, therefore,

BE IT ORDAINED AS FOLLOWS:

1. That the Treasurer is requested to increase revenue line 0407-0083 West Nile Virus Grant - in Fund 0107, Department 0061, Program 0061, and increasing the appropriation by \$13,504.00 from \$10,000.00 to \$23,504.00.
2. That the County Auditor is requested to increase the appropriations of the following line - item accounts in Fund 0107, Department 0061, Program 0061, AIDS/Communicable Disease Prevention as follows:

LINE	DESCRIPTION	PRESENT AMOUNT	INCREASE	NEW AMOUNT
0503-0001	Full Time Employees	\$ 0	\$ 1,002	\$ 1,002
0516-0001	Intern	\$ 5,046	\$ 360	\$ 5,406
0599-0001	County IMRF	\$ 0	\$ 47	\$ 47
0599-0002	Employee Medical	\$ 0	\$ 60	\$ 60
0599-0003	Social Security Contrib.	\$ 383	\$ 105	\$ 488
0621-0001	Operational Supplies	\$ 2,351	\$ 500	\$ 2,851
0706-0001	Contractual Services	\$ 0	\$10,980	\$ 10,980
0793-0001	Travel	\$ 720	\$ 450	\$ 1,170
TOTALS:		\$ 8,500	\$13,504	\$ 22,004

3. That the County Clerk shall provide a copy of this ordinance to the County Administrator, County Treasurer, County Auditor, and the Director of the Health Department.

Adopted by the County Board of McLean County this _____ day of _____, 2003.

ATTEST:

APPROVED:

Peggy Ann Milton, Clerk of
the McLean County Board of
the County of McLean

Michael F. Sweeney Chairman of the
McLean County Board

AN COUNTY NURSING HOME

EXPENDED EXPENDITURE

July 24, 2003

	2003 BUDGET	2003 MONTHLY ALLOC	JUNE, 2003 ACCRUED EXPENSE	ADJUSTED YTD EXPENSE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET SPENT	PROJECTED EXPENSE 12/31/03	PROJECTED VARIANCE 12/31/03
RIES	3,038,047	249,702	264,709	1,556,029	1,482,018	49,490	51%	3,137,848	99,801
IFE	141,573	11,636	12,335	71,420	70,153	1,216	50%	144,024	2,451
EC	324,233	9,882	26,649	160,784	163,449	0	50%	324,233	0
AB	232,411	19,102	20,250	117,246	115,165	1,995	50%	236,435	4,024
ACK	25,000	2,055	2,055	12,397	12,603	0	50%	25,000	0
	0	0	0	0	0	0	#DIV/0!	0	0
ONNEL	3,761,264	292,378	325,999	1,917,876	1,843,388	52,701	51%	3,867,539	106,276
ODITIES	609,731	50,115	42,373	273,090	336,641	(29,270)	45%	550,705	(59,026)
RACTUAL	1,187,805	97,447	83,290	534,228	653,577	(54,793)	45%	1,077,311	(110,494)
AL	168,370	13,839	44,640	59,811	108,559	(23,682)	36%	120,613	(47,757)
D TOTAL	5,727,170	453,778	496,302	2,785,004	2,942,165	(55,044)	49%	5,616,169	(111,000)

AN COUNTY NURSING HOME

EXPENDED REVENUE

July 24, 2003

	2003 BUDGET	2003 MONTHLY ALLOC	JUNE, 2003 ACCRUED REVENUE	ADJUSTED YTD REVENUE	REMAINING BUDGET	YTD VARIANCE AMOUNT	PER CENT OF BUDGET	PROJECTED REVENUE 12/31/03	PROJECTED VARIANCE 12/31/03
CARE REVENUE	775,400	63,732	66,341	416,330	359,070	31,816	54%	839,560	64,160
REVENUE	2,454,698	201,756	211,248	1,168,371	1,286,327	(48,890)	48%	2,356,107	(98,591)
OLING REIMB	0	0	0	0	0	0	#DIV/0!	0	0
AUNDRY	7,100	584	611	3,431	3,669	(90)	48%	6,918	(182)
OOD	31,501	2,589	2,946	16,324	15,177	703	52%	32,918	1,417
S	500	41	15	264	236	16	53%	532	32
AY REVENUE	1,766,600	145,200	154,630	1,011,395	755,205	135,355	57%	2,039,554	272,954
ASS	7,300	600	32	824	6,476	(2,796)	11%	1,662	(5,638)
TEST EARNED	60,000	4,932	2,639	15,399	44,601	(14,355)	26%	31,052	(28,948)
OF ASSETS	0	0	0	0	0	0	#DIV/0!	0	0
SFER IN	373,723	30,717	32,406	189,565	184,158	4,239	51%	382,272	8,549
PHONE REIMB	0	0	750	4,500	(4,500)	4,500	#DIV/0!	9,075	9,075
L ACC REVENUE	5,476,822	450,150	471,617	2,826,402	2,650,420	110,498	52%	5,699,650	222,828

L ACC REVENUE

ACCRUED EXPENSE

5,476,822	450,150	471,617	2,826,402	2,650,420	110,498	52%	5,699,650	222,828
(5,727,170)	(453,778)	(496,302)	(2,785,004)	(2,942,165)	55,044	49%	(5,616,169)	(111,000)
REV - (ACC EXP)	(250,348)	(3,629)	(24,685)	41,397	(291,745)	165,542		83,480
IS CAP EXP	0	13,839	44,640	59,811	108,559	(23,682)		120,613
BALANCE	(250,348)	10,210	19,955	101,208	(183,186)	141,860		204,093

McLEAN COUNTY NURSING HOME

CENSUS Report - 2003

MONTH	AVG MEDICARE	AVG PVT PAY	AVG IDPA	AVG BED HOLD	AVG CENSUS	AVG VACANT
JANUARY	10.06	47.29	78.29	0.55	136.19	13.81
FEBRUARY	10.68	48.36	76.14	1.50	136.68	13.32
MARCH	7.13	50.29	76.42	1.65	135.49	14.51
APRIL	7.53	52.97	78.13	1.53	140.16	9.84
MAY	7.32	51.58	81.94	1.23	142.06	7.94
JUNE	9.40	47.57	83.80	0.87	141.63	8.37
JULY						
AUGUST						
SEPTEMBER						
OCTOBER						
NOVEMBER						
DECEMBER						

YTD AVERAGE	8.69	49.68	79.12	1.22	138.70	11.30
% OF CAPACITY	5.79%	33.12%	52.75%	0.81%	92.47%	7.53%

2003
CENSUS

CENSUS

1

F MONT		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOT	AVG	
RE		9	10	10	10	10	9	9	9	10	10	11	11	11	11	11	11	12	11	10	9	9	9	10	9	8	6	6	6	6	0	0	282		
L		3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	0	0	92	
		2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	0	0	39	
L		1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	0	0	21	
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6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	7	6	6	6	6	6	6	6	6	6	6	6	0	182	5638
77	77	78	78	78	78	78	78	78	78	78	78	78	78	78	77	77	77	77	78	78	77	77	78	79	79	79	79	0	2332	526
6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	5	5	5	6	6	6	6	6	6	6	6	6	6	0	172	1597
41	41	41	42	42	42	42	42	42	42	42	41	41	41	41	40	40	41	42	43	43	43	42	42	42	43	43	43	0	1255	4561

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RISK MANAGEMENT OFFICE

TEL: (309) 888-5940 FAX: (309) 888-5949
104 West Front Street P. O. Box 2400

E-MAIL: riskmgt@mclean.gov
Bloomington, IL 61702-2400

Memo To: Mr. Matt Sorensen, Chairman
Members of the Finance Committee
c.c. John Zeunik

From: Jennifer Ho, Risk Manager

Jen Ho

Date: July 31, 2003

Subject: Risk Management Fund Report – Second Quarter 2003

With respect to the normal claims experience of the County, we are reporting claims counts for all lines of coverages to be at their lowest for the past five years. We are reporting total claims to 24 as compared to a high of 46 claims and a five year average of 35 claims. As required reporting under County ordinance, there has been no settlement of any liability claims over \$ 10,000 since my last quarter report to you. We are however reporting 3 new auto damage claims, one auto liability claim and 15 new work injury claims. Specifically with respect to the fire, we have 3 cases of minor smoke inhalation. The Risk Management Fund report as of June 30, 2003 as provided in Table 1 is enclosed for your perusal and the comparative first 3 month experience for five latest years are is also provided in Table 2.

With respect to the fire damages incurred to July 31, 2003, we have incurred costs in the amount of \$550,732.54 for structural damages under the Public Building Commission's property insurance carrier and \$136,030.51 under the County's property carrier for contents and business interruption. Cause and origins of the fire at this stage have not been disclosed.

If you should have any questions on this report, please contact me at 309/888-5940. Thank you.

McLEAN COUNTY RISK MANAGEMENT FUND
AS OF June 30, 2003

TABLE 1: CUMULATIVE CLAIMS SUMMARY BY LINE

CLAIM TYPE	ALL	OPN	PD LOSSES	RESERVES	RECOVRS	INCRD LOSSES
A. AUTO PHYSICAL DAMAGE:						
PY 1992 - 1996	77	0	93,083	0	11,609	81,474
PY 1997	4	0	20,796	0	0	20,796
PY 1998	3	0	13,785	0	2,225	11,560
PY 1999	13	0	17,746	0	0	17,746
PY 2000	12	0	14,110	0	3,055	11,055
PY 2001	6	0	8,915	0	846	8,069
PY 2002	8	0	52,866	0	32,046	20,820
PY 2003	3	0	2,479	0	0	0
B. AUTO LIABILITY:						
PY 1992 - 1996	25	0	26,454	0	8,887	35,341
PY 1997	2	0	3,741	0	0	3,741
PY 1998	6	0	\$10,431	\$0	\$2,500	7,931
PY 1999	5	0	44,748	0	0	44,748
PY 2000	3	0	7,019	0	0	7,019
PY 2001	4	0	3,301	0	0	3,301
PY 2002	1	0	724	0	0	724
PY 2003	1	0	0	0	0	0
C. GENERAL LIABILITY:						
PY 1992 - 1996	43	0	125,418	0	42,298	83,120
PY 1997	10	1	80,182	60,278	0	140,460
PY 1998	6	0	\$3,141	\$0	\$0	\$3,141
PY 1999	9	1	20,368	5,000	0	25,368
PY 2000	11	1	7,487	2,018	0	9,505
PY 2001	9	2	12,513	13,671	0	26,184
PY 2002	1	0	489	0	0	488
PY 2003	0	0	0	0	0	0
D. WORKER'S SATISFACTION:						
PY 1992 - 1996*	450	3	2,871,684	478,408	1,748,482	1,602,337
PY 1997**	76	1	224,506	57,358	10,520	271,344
PY 1998	105	4	\$310,649	\$3,455	\$0	314,104
PY 1999	73	2	339,349	250,546	0	589,895
PY 2000	64	3	248,611	51,691	0	300,302
PY 2001	71	8	194,631	62,391	0	257,022
PY 2002	75	7	197,513	156,177	0	353,690
PY 2003	20	8	15,086	14,722	0	29,808

* Includes catastrophic incident of 2/16/93 ** Includes Fatality of 8/15/97

Table 2: Historical First 3 Month Experience - 1999-2003

COVERAGES:	PY 1999		PY 2000		PY 2001		PY 2002		PY 2003	
	#	INCRD \$	#	INCRD \$	#	INCRD \$	#	INCRD \$	#	INCRD \$
Auto Physical Damage	5	10,300	3	3,355	3	8,004	2	6,174	3	2,479
Auto Liability	1	35,000	0	0	2	2,026	1	1,000	1	1,973
General Liability	4	0	3	5,070	4	1,499	0	0	0	0
Worker's Compensation	24	181,440	27	33,648	29	49,253	43	34,481	20	29,808
TOTAL:	34	226,740	33	42,073	38	60,782	46	41,655	24	34,260

McLean County Veterans Assistance Commission
Veterans Assistance Fund Date Sheet for 2003

Month	Number of Vouchers	Total Amount	Running Balance	"2003" Monthly Average	Budgeted Monthly Average	"+or -"
		Start =	\$46,000.00		\$ 3,833.33	
January	29	\$ 3,431.05	\$42,568.95	\$ 3,431.05	\$ 3,833.33	\$ (402.28)
February	43	\$ 5,099.18	\$37,469.77	\$ 4,265.12	\$ 3,833.33	\$ 1,265.85
March	31	\$ 4,517.59	\$32,952.18	\$ 4,349.27	\$ 3,833.33	\$ 684.26
April	62	\$ 6,041.93	\$26,910.25	\$ 4,772.44	\$ 3,833.33	\$ 2,208.60
May	30	\$ 4,349.92	\$22,560.33	\$ 4,687.93	\$ 3,833.33	\$ 516.59
June	34	\$ 3,937.97	\$18,622.36	\$ 4,562.94	\$ 3,833.33	\$ 104.64
July						
August						
September						
October						
November						
December						
Totals	229	\$27,377.64			Total + or -	\$ 4,377.64
Average Monthly Fluctuation 2003=						\$ 729.61

Note: Our Voucher Amounts are accounted for when created. Auditors office takes 8 to 15 days to create check and mail. Amounts may be different when looking at different sources because of date recorded. Auditor Amounts may show up on following month.

Information for Finance Committee:

On average the VAC Assistance Fund for Veterans is averaging \$730.00 per Month over the budgeted amount here at the halfway point of 2003. Many Veterans are still having problems finding employment that pay a living wage. Many disabled Veterans are waiting one to two years for decisions on SSI, SSD, VA Disability, VA Pension, and Workmans Compensation Claims. The VAC has revised its guidelines on the amount of financial assistance, the length of time assistance can be granted, and the basic guidelines for initial assistance. There is a possibility the VAC may need increased funding for its Assistance Account before the end of 2003. Currently it is impossible to forecast, but the current trend indicates such.

If more information is required, Please contact Paul Kinsella at 888-5141 or email wpkinsel@mclean.gov Thanks!

TRIAL COURT ADMINISTRATOR
ELEVENTH JUDICIAL CIRCUIT


William J. Scanlon
Trial Court Administrator
Law & Justice Center RM 305
Bloomington, IL 61701
(309) 888-5288
(309) 888-5602 FAX



COUNTIES
Ford
Livingston
Logan
McLean
Woodford

July 16, 2003

TO: Finance Committee
John Zeunik

FROM: William J. Scanlon 

RE: Meeting with Finance Committee regarding the McLean County Law Library

In regard to the July 11 letter outlining the management letter from Clifton Gunderson, detailing a deficit fund balance in the Law Library, the Circuit Court will be responding in detail by July 30. The Court would request that the meeting with the Finance Committee be postponed until September. Judge Ronald Dozier is the supervising judge for the Law Library, and he will be unable to attend the August 5th meeting.

Please contact this office when the revised meeting date is available, or if you have questions regarding this request.

Cc: Chief Judge John Freese
Judge Ronald Dozier

RONALD C. DOZIER
Circuit Judge
LAW & JUSTICE CENTER
BLOOMINGTON, IL 61701
(309) 888-5215



COUNTIES:
FORD
LIVINGSTON
LOGAN
McLEAN
WOODFORD

CIRCUIT COURT OF ILLINOIS

ELEVENTH JUDICIAL CIRCUIT

McLEAN COUNTY

July 24, 2003

TO: Members of the Finance Committee
McLean County Board

FROM: Judge Ron Dozier, Law Library Trustee

RE: McLean County Law Library

In December, 1987, the McLean County Board established the McLean County Law Library and set a filing fee in all civil cases to finance its operation. In May, 1988, the McLean County Bar Association merged its law library into the County law library, and the Bar agreed to pay the County \$6,000 per year to help support the library. Many, if not most of the McLean County Bar Association's law books were a gift from the estate of the late Robert C. Underwood, former Chief Justice of the Illinois Supreme Court.

Over the next several years, the McLean County Law Library was housed in various locations in downtown Bloomington. At a subsequent time, a fire destroyed most of the books, and there was a substantial insurance settlement. After the replacement of the lost books, there was a large surplus left from the proceeds of the insurance settlement.

The current Act governing County law libraries is found in 55 ILCS 5/5-39 under the Powers and Duties section of County Boards. In counties such as McLean, disbursements from the County Law Library fund shall be on the order of a majority of the Resident Circuit Judges of the County. The tradition in McLean County has been for the Senior Resident Circuit Judge to be the Law Library Trustee. In late 2001, the Senior Resident Circuit Judge retired, and I assumed his duties as Trustee of the McLean County Law Library.

In the late 1990s, Law Library expenditures began to exceed revenues. Apparently surplus insurance funds from the previously mentioned fire insurance settlement were used to cover the deficit, but those funds were soon exhausted. As you can see from the Law Library budget chart prepared by Court Administrator Will Scanlon, the Library had major deficits in 2000 and 2001, resulting in a total deficit of over \$76,000 at the end of 2001.

As soon as I discovered that the Law Library was in a deficit situation, I began working with Chief Judge John Freese and the other judges of McLean County, with the Bar Association, and with the County Auditor to try to bring the deficit under control.

On May 1, 2002, we began a three-year contract with West Publishing Company to develop an on-line electronic library, allowing us to substantially decrease the number of actual law books that we purchase each year, resulting in major savings. We literally gave away thousands of volumes of hardback law

Page 2.

books (there is no market for such books). However, it took some time to cancel existing contracts and to sort through which legal services and publications were essential to the operation of a viable law library, and which were luxuries that could be cut. Thus, while there were substantial savings, it took the better part of 12 months for those savings to be fully realized. Also, on the expenditure side, we made a one-time purchase of two new computers, two workstations, and a printer, all necessary to transition to the electronic law library.

Because the Law Library is supported primarily by the filing fee on civil cases, it must be open to the public, and because we cannot afford a librarian to assist members of the public and lawyers who are not versed in electronic legal research, it has been necessary to maintain a core of hardbound volumes in addition to the electronic law library. At present, we maintain Illinois law plus U.S. Supreme Court law in hardback version.

Current law allows the County Board to set the filing fee on civil cases at anywhere from a minimum of \$2.00 to a maximum of \$10.00 per case. The fee has not been changed since it was raised to \$6.00 in 1991. Although I anticipate the Law Library to break even or run at a slight surplus for the next two or three years, we will not be able to repay the deficit to the County or meet future price increases without an increase in the filing fee at some point. Will Scanlon has checked with the Circuit Clerk, who indicates that each \$1.00 increase in the fee would result in an additional \$5,000-\$6,000 in revenue per year. I believe an increase in the filing fee is justified and would invite discussion with the Board concerning an appropriate fee increase.

Thank you.

RCD:prn

*29314 5/5-39001

Formerly cited as IL ST CH 34 ¶ 5-39001

**WEST'S SMITH-HURD ILLINOIS
COMPILED STATUTES
ANNOTATED
CHAPTER 55. COUNTIES
ACT 5. COUNTIES CODE
ARTICLE 5. POWERS AND
DUTIES OF COUNTY BOARDS
DIVISION 5-39. COUNTY LAW
LIBRARIES**

*Current through P.A. 92-85, apv. 7/12/2001***5/5-39001. Establishment and use; fee**

§ 5-39001. Establishment and use; fee. The county board of any county may establish and maintain a county law library, to be located in any county building or privately or publicly owned building at the county seat of government. The term "county building" includes premises leased by the county from a public building commission created under the Public Building Commission Act. [FN1] After August 2, 1976, the county board of any county may establish and maintain a county law library at the county seat of government and, in addition, branch law libraries in other locations within that county as the county board deems necessary.

The facilities of those libraries shall be freely available to all licensed Illinois attorneys, judges, other public officers of the county, and all members of the public, whenever the court house is open.

The expense of establishing and maintaining those libraries shall be borne by the county. To defray that expense, in any county having established a county law library or libraries, the clerk of all trial courts located at the county seat of government shall charge and collect a county law library fee of \$2, and the county board may authorize a county law library fee of not to exceed \$10, to be charged and collected by the clerks of all trial courts located in the county. The fee shall

be paid at the time of filing the first pleading, paper, or other appearance filed by each party in all civil cases, but no additional fee shall be required if more than one party is represented in a single pleading, paper, or other appearance.

Each clerk shall commence those charges and collections upon receipt of written notice from the chairman of the county board that the board has acted under this Division to establish and maintain a law library.

The fees shall be in addition to all other fees and charges of the clerks, assessable as costs, remitted by the clerks monthly to the county treasurer, and retained by the county treasurer in a special fund designated as the County Law Library Fund. Except as otherwise provided in this paragraph, disbursements from the fund shall be by the county treasurer, on order of a majority of the resident circuit judges of the circuit court of the county. In any county with more than 2,000,000 inhabitants, the county board shall order disbursements from the fund and the presiding officer of the county board, with the advice and consent of the county board, may appoint a library committee of not less than 9 members, who, by majority vote, may recommend to the county board as to disbursements of the fund and the operation of the library. In single county circuits with 2,000,000 or fewer inhabitants, disbursements from the County Law Library Fund shall be made by the county treasurer on the order of the chief judge of the circuit court of the county. In those single county circuits, the number of personnel necessary to operate and maintain the county law library shall be set by and those personnel shall be appointed by the chief judge. The county law library personnel shall serve at the pleasure of the appointing authority. The salaries of those personnel shall be fixed by the county board of the county. Orders shall be pre-audited, funds shall be audited by the county auditor, and a report of the orders and funds shall be rendered to the county board and to the judges.

*29315 Fees shall not be charged in any criminal or quasi-criminal case, in any matter coming to the clerk on change of venue, or in any proceeding to review the decision of any administrative officer, *agency or body.*



REBECCA C. McNEIL
COUNTY TREASURER

(309) 888-5180

104 W. Front Room 706 P.O. Box 2400 Bloomington, Illinois 61702-2400

July 29, 2003

MEMO TO: John M. Zeunik, County Administrator
Members of the Finance Committee

FROM: Rebecca McNeil *Rm*
McLean County Treasurer

RE: Management Letter from Outside Auditors

The Management Letter for the Fiscal Year 2002 audit cited two areas in which the Treasurer's Office has been requested to address.

SPECIAL REVENUE FUNDS:

It was noted in the FY02 audit that at least 4 Special Revenue funds had no activity during the course of 2002. Some of these funds have already been discussed and action is pending. However, some will require the assistance of the County Administrator's Office and the Departmental Office in researching the history of activity within the fund. Our goal is to research these funds and make the appropriate closing entries so they will not be unnecessarily reported in the FY03 audit and GASB statements.

NEW ACCOUNTING STANDARDS:

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34 – *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. In summary, this statement establishes new financial reporting standards for state and local government which will create new information and restructure the format in which governments have presented past financial statements. McLean County Government must apply this new reporting format to the Fiscal Year 2003 financial statements.

In preparation for this new reporting format, both the Auditor's Office and Treasurer's Office have attended a number of seminars and training to improve our knowledge and skills in this area of Governmental Accounting. In the month of July, we have completed a total of 38 hours in training with the usage of Crystal Reports and the New World GASB 34 Reporting Module. The New World Module appears to have the ability to generate these reports from the General Ledger. Currently, we are re-coding and re-classifying the General Ledger Accounts and testing against the FY02 Financial



OFFICE OF THE ADMINISTRATOR

(309) 888-5110 FAX (309) 888-5111


104 W. Front, Room 701

P.O. Box 2400

Bloomington, Illinois 61702-2400

July 31, 2003

Memo to: The Honorable Chairman and Members of the Finance Committee

From: John M. Zeunik 

Re: Management Letter of Advisory Comments

On July 1, 2003, the Finance Committee accepted and placed on file the Combined Annual Financial Statements for Fiscal Year 2002 and the Management Letter of Advisory Comments from Clifton Gunderson, LLP, the County's outside auditor. In the Management Letter, the outside auditors made the following comment:

ACCOUNTS RECEIVABLE – PUBLIC BUILDING COMMISSION

At December 31, 2002, a receivable from the Public Building Commission (PBC) of approximately \$197,000 was recorded in the general fund. This balance represents an excess of expenditures over revenue received for maintenance performed on the Law and Justice building in 1991, 1992, and 1993.

The Law and Justice Additional Rent fund levies taxes to pay the PBC an additional monthly rental amount. The PBC will then reimburse the McLean County general fund for maintenance performed on the Law and Justice building.

Governmental accounting standards specify that revenues are recognized only when they become measurable and available as net current assets. As this receivable balance has been outstanding for nine or more years, it does not meet the criteria for accrual. Due to the length of time this receivable has been outstanding, we recommend that the County consider each year whether the balance or portion thereof will be collected in the next fiscal year and appropriately classify the portion which is deemed long-term.

As noted in the Management Letter comment, the County Board annually levies for the additional rental payment due under the terms of the Lease Agreement with the PBC. Under the terms of the Lease Agreement, the PBC reimburses the County for the operation and maintenance expenses incurred by the County. Because the PBC

The Honorable Chairman and Members of the Finance Committee
July 31, 2003
Page Two

reimburses the County with the funds received from the additional rental tax levy, the reimbursement is limited by the amount of the tax levy and the amount collected and distributed by the County Treasurer.

The PBC is willing to reimburse the County the full amount of the outstanding receivable that is presently being carried on the County's financial statement. The limitation on the County levying for and collecting the outstanding receivable is the Board's Resolution Establishing the Budget Policy. In order to maintain the County's overall property tax rate at the same rate as the prior year's tax rate, it is difficult to increase the additional rental levy by the amount of the outstanding receivable.

Should you have any questions concerning this matter, please call me at 888-5110.

Thank you.



McLEAN COUNTY SHERIFF'S DEPARTMENT
DAVID OWENS, SHERIFF
"Peace Through Integrity"
Administration Office
(309) 888-5034
104 W. Front Law & Justice Center Room 105
P.O. Box 2400 Bloomington, Illinois 61702-2400

Detective Commander (309) 888-5051
Patrol Commander (309) 888-5166
Patrol Duty Sergeant (309) 888-5019
Jail Division (309) 888-5065
Process Division (309) 888-5040
Records Division (309) 888-5055
Domestic Crimes Division (309) 888-5860
FAX (309) 888-5072

July 29, 2003

TO: John Zeunik
FROM: Sheriff Dave Owens
RE: Management Letter from Outside Auditor

On 7/23/2003, a meeting was held with a representative from Clifton Gunderson, L.L.C., the outside auditors for the county. The purpose of this meeting was to discuss their findings noted in a management letter, concerning the internal operations of the Sheriff's Department.

As a result of this meeting, it was determined that the inmate fund software is capable of generating reports detailing individual inmate accounts. In addition, reports are generated monthly that show all inmate balances for those in custody and for those who have been released. A roster is also printed showing all current inmates as of the day of the report. A monthly reconciliation on the account is completed and receipts and disbursements match the bank statement. The problem continues to be the balance in the current inmate software and on the bank statement do not match.

In an attempt to correct the problem, the Sheriff's Department is currently exploring the following solutions:

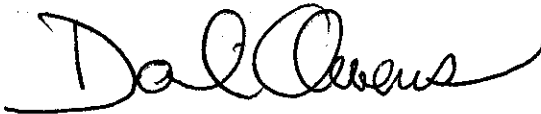
- 1) We have contacted the vendor and they are currently examining the inmate fund software in an effort to determine if a solution is possible.
- 2) Presently, we are working with the Information Services Department in examining the possibility of using the cash management software in EJS. This EJS cash management software was not available at the time we began to use our current inmate cash management software.

If our current vendor cannot solve the problem, our goal will be to use the EJS cash management software. It has worked for the Circuit Clerk, the Sheriff's Department bookkeeper and others in county government. If we are able to use the EJS cash management software, we also plan to open a new checking account moving only the inmates' money currently in custody that day into the

John Zeunik
July 29, 2003
Page 2

account. Any money left in the old account will be used for checks that have not cleared. Eventually this money would be turned over to the County if unclaimed and the account will be closed. On day one, we would begin with a correct balance, which has been the major problem since implementing the current inmate software. The reconciliation using EJS would also be simpler than what is being used at this time. Any problems can be dealt with locally, rather than depending upon technicians in St. Louis who have to look at problems remotely.

We do not believe that we will not encounter problems, but most of these will be data entry errors instead of software or setup problems. The issues that were noted will not be problems if the EJS software is in use.

A handwritten signature in black ink, appearing to read "David Owens". The signature is fluid and cursive, with a long horizontal stroke at the end.

David Owens
Sheriff, McLean County



McLean County

Ruth Weber
County Recorder

(309) 888-5171 Fax (309) 888-5927 e-mail: ruth@mclean.gov
104 W. Front, Room 708 P.O. Box 2400 Bloomington, Illinois 61702-2400

July 30, 2003

To: Finance Committee Chairman and Members

From: Ruth Weber, Recorder *Ruth Weber*

This is in response to the County Administrator's letter requesting a response to the outside Auditor's report on the office. Since I have not received the report, I am responding to comments made in the letter received from the County Administrator.

Fees are collected on a daily basis and deposited with the Treasurer's office on a daily basis.

Enclosed are samples of forms which are used with the deposits. Note the deposit sheet which has everything broken down into categories for turn-ins and for charges, and the Final Daily Account Balances sheet. Also, we work with the Daily Receipts Journal and the Daily Receipts Report. Samples are enclosed. Reconciliations are done on a daily basis. Our new Software system is very helpful in this activity.

The office uses a state revenue stamp machine for the application of state revenue stamps on purchased properties. A physical inventory is maintained on a daily basis in a book. This information is presented to the Illinois Department of Revenue when stamps are purchased for the machine, which is approximately once every four-~~to six weeks~~. The Illinois Department of Revenue has always found our book and machine to be in order; there has never been any problem with the State Revenue Stamps. State Revenue stamps are separate from County Revenue Stamps.

On a monthly basis, we compare the revenue received per the system to those recorded and deposited with the Treasurer.

I will be on vacation on August 5, but will make every effort to return for your meeting.

MCLEAN COUNTY RECORDER

DATE

July 30, 2003TURN - IN

COPY FEES	0001-0006-0008-0410-0008	0340	
RECORDING FEES	0001-0006-0008-0410-0029	0350	<u>3,036.00</u>
COUNTY REVENUE STAMPS	0001-0006-0008-0410-0032	0360	<u>3,392.75</u>
MICROFILM SALES	0001-0006-0008-0410-0128	1001	
RECORDER RECEIVABLE	0001-0122-0022	xxxx	<u>235.00</u>
DOCUMENT STORAGE	0137-0006-0008-0410-0089	2840	<u>525.00</u>
GIS DOCUMENT STORAGE	0137-0006-0008-0410-0181	1003	<u>174.00</u>
DOCUMENT STORAGE RECEIVABLE	0137-0122-0022	xxxx	<u>60.00</u>
STATE REVENUE STAMPS	0151-0126-0001	9032	<u>6,785.50</u>
GIS FUND	0167-0006-0008-0410-0181	1002	<u>348.00</u>
GIS RECEIVABLE	0167-0122-0022	xxxx	<u>60.00</u>
TOTAL			<u>14,616.25</u>

Currency 44.00
 Coin _____
 Checks 14,572.25
180

REVENUE ACCRUALS FOR CHARGES

COPY FEES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0008	<u>202.60</u>
RECORDING FEES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0029	<u>3,804.00</u>
MICROFILM SALES	DR 0001-0122-0022 CR 0001-0006-0008-0410-0128	
DOCUMENT STORAGE	DR 0137-0122-0022 CR 0137-0006-0008-0410-0089	<u>663.00</u>
GIS DOCUMENT STORAGE	DR 0137-0122-0022 CR 0137-0006-0008-0410-0181	<u>222.00</u>
GIS FUND	DR 0167-0122-0022	

Account #	Account Description	Cash/Check/		Daily Totals		Cash/Check/		Month-to-date Totals thru 7/29/2003	
		Change	Total	Charge	Total	Change	Total	Charge	Total
8-8-410-008-03	COPY FEES	\$0.00	\$202.60	\$202.60	\$202.60	\$477.75	\$2,445.20	\$2,445.20	\$2,922.95
8-8-410-029-03	RECORDING FEES	\$3,036.00	\$6,840.00	\$3,804.00	\$6,840.00	\$53,113.00	\$33,486.00	\$33,486.00	\$86,599.00
8-8-410-032-03	COUNTY REVENUE STAMPS	\$3,392.75	\$3,392.75	\$0.00	\$3,392.75	\$39,219.25	\$0.00	\$0.00	\$39,219.25
8-8-410-111-11	PAYMENT ON ACCOUNT	\$355.00	\$355.00	\$0.00	\$355.00	\$50,595.70	\$0.00	\$0.00	\$50,595.70
8-8-410-089-28	DOCUMENT STORAGE	\$525.00	\$1,188.00	\$663.00	\$1,188.00	\$10,360.00	\$5,726.00	\$5,726.00	\$16,086.00
8-8-410-181-10	GIS DOCUMENT STORAGE	\$174.00	\$396.00	\$222.00	\$396.00	\$3,444.00	\$1,886.00	\$1,886.00	\$5,330.00
8-0-126-001-90	STATE REVENUE STAMPS	\$6,785.50	\$6,785.50	\$0.00	\$6,785.50	\$78,438.50	\$0.00	\$0.00	\$78,438.50
8-8-410-181-10	GIS FUND	\$348.00	\$792.00	\$444.00	\$792.00	\$6,892.00	\$3,816.00	\$3,816.00	\$10,708.00
Final Totals :		\$14,616.25	\$19,951.85	\$5,335.60	\$19,951.85	\$242,540.20	\$47,359.20	\$47,359.20	\$289,899.40

Recipient Code	Recipient Name	Daily Totals		Month-to-date Totals thru 7/29/2003	
		Cash	Charge	Cash	Charge
1	GENERAL FUND	\$6,428.75	\$3,973.60	\$92,810.00	\$35,708.20
2	DOCUMENT STORAGE FUND	\$699.00	\$885.00	\$13,804.00	\$7,612.00
3	STATE REVENUE STAMPS	\$6,785.50	\$0.00	\$78,438.50	\$0.00
4	GIS FUND	\$348.00	\$444.00	\$6,892.00	\$3,816.00
5	PAYMENT ON ACCOUNT	\$355.00	\$0.00	\$50,595.70	\$0.00
7	COPIES	\$0.00	\$33.00	\$0.00	\$223.00
Final Total :		\$14,616.25	\$5,335.60	\$242,540.20	\$47,359.20
					\$289,899.40



Ruth Weber

Recorder

Daily Receipts Journal

Final For the day of 7/29/2003 on all Workstations

station/ connel	Entry Time	Receipt #	Customer Name	# of Checks	Check Amount	Cash Amount	Charge Amount
E01	9:56:02 AM	2003-00006224	MAIL	18	\$368.00	\$0.00	\$0.00
			MCLFEE01 Workstation Total:	18	\$368.00	\$0.00	\$0.00
E02	8:04:10 AM	2003-00006216	MICHAEL F SWEENEY		\$0.00	\$0.00	\$9.60
	8:04:44 AM	2003-00006217	MCLEAN COUNTY TITLE (COPIES)		\$0.00	\$0.00	\$14.00
	8:59:25 AM	2003-00006220	ENVELOPES	6	\$143.00	\$0.00	\$0.00
	10:17:56 AM	2003-00006225	ENVELOPES	19	\$417.00	\$0.00	\$0.00
	10:41:59 AM	2003-00006228	BLOOMINGTON POSTAL EMPLOYEES CREDIT UNIO		\$0.00	\$26.00	\$0.00
	10:54:34 AM	2003-00006229	WALK INS	3	\$204.50	\$0.00	\$0.00
	12:21:57 PM	2003-00006234	WHEATLAND TITLE GUARANTY COPY ACCOUNT		\$0.00	\$0.00	\$35.00
	12:36:22 PM	2003-00006236	WALK INS	3	\$54.00	\$0.00	\$0.00
	1:19:20 PM	2003-00006237	UPS & FED EX	7	\$360.75	\$0.00	\$0.00
	2:02:42 PM	2003-00006242	STEVE WHALEN		\$0.00	\$18.00	\$0.00
	2:11:56 PM	2003-00006244	UPS STUFF	5	\$89.00	\$0.00	\$0.00
	2:20:52 PM	2003-00006245	FIRST AMERICAN EQUITY LOAN SERVICES		\$0.00	\$0.00	\$17.00
	3:01:22 PM	2003-00006252	MISC	5	\$126.00	\$0.00	\$0.00
	3:05:36 PM	2003-00006253	MISC	1	\$18.00	\$0.00	\$0.00
	3:48:52 PM	2003-00006255	TERRY HOUSE	1	\$18.00	\$0.00	\$0.00
			MCLFEE02 Workstation Total:	50	\$1,430.25	\$44.00	\$75.60
E03	9:09:42 AM	2003-00006221	MCLEAN COUNTY TITLE COMPANY	1	\$282.75	\$0.00	\$142.00
	9:37:36 AM	2003-00006222	MCLEAN COUNTY TITLE COMPANY	1	\$207.00	\$0.00	\$231.00
	10:25:24 AM	2003-00006226	MCLEAN COUNTY TITLE COMPANY		\$0.00	\$0.00	\$373.00
	10:27:48 AM	2003-00006227	ILLINOIS DEPARTMENT OF REVENUE	1	\$355.00	\$0.00	\$0.00
	11:01:28 AM	2003-00006231	MCLEAN COUNTY TITLE COMPANY	3	\$93.00	\$0.00	\$1,270.00
	1:16:30 PM	2003-00006238	CUSTOM RECORDING SOLUTIONS	32	\$970.00	\$0.00	\$0.00
	1:30:30 PM	2003-00006239	PRATT & PRATT PC'S	2	\$36.00	\$0.00	\$0.00
	2:35:47 PM	2003-00006247	ILLINOIS DEPARTMENT OF REVENUE		\$0.00	\$0.00	\$18.00
	2:40:37 PM	2003-00006248	MAIL PM	5	\$127.00	\$0.00	\$0.00
	3:49:50 PM	2003-00006256	VICKI MOERY		\$0.00	\$0.00	\$31.00
			MCLFEE03 Workstation Total:	45	\$2,070.75	\$0.00	\$2,065.00
E04	8:04:17 AM	2003-00006218	TITLE ABSTRACTING		\$0.00	\$0.00	\$5.00
	8:06:10 AM	2003-00006219	TITLE ABSTRACTING		\$0.00	\$0.00	\$14.00
	9:41:26 AM	2003-00006223	MCLEAN COUNTY TITLE COMPANY	21	\$3,590.25	\$0.00	\$989.00

Ruth Weber

Daily Receipts Journal

Recorder

Final For the day of 7/29/2003 on all Workstations

Station/ Personnel	Entry Time	Receipt #	Customer Name	# of Checks	Check Amount	Cash Amount	Charge Amount
	10:56:01 AM	2003-00006230	MCLEAN COUNTY TITLE COMPANY	9	\$640.25	\$0.00	\$608.00
	11:08:08 AM	2003-00006232	WHEATLAND TITLE GUARANTY COPY ACCOUNT		\$0.00	\$0.00	\$7.00
	11:27:56 AM	2003-00006233	IL DEPT OF TRANSPORTATION		\$0.00	\$0.00	\$127.00
	12:24:33 PM	2003-00006235	MCLEAN COUNTY TITLE COMPANY	13	\$1,742.00	\$0.00	\$509.00
	1:30:17 PM	2003-00006240	MIDIL AM	16	\$4,117.25	\$0.00	\$0.00
	1:58:09 PM	2003-00006241	INFO TRACK ANNE	1	\$30.00	\$0.00	\$0.00
	2:04:37 PM	2003-00006243	COUNTER	3	\$54.00	\$0.00	\$0.00
	2:35:40 PM	2003-00006246	MCLEAN COUNTY TITLE COMPANY	4	\$529.50	\$0.00	\$666.00
	2:51:28 PM	2003-00006249	ULLSTROM LAND SEARCHING (copies)		\$0.00	\$0.00	\$36.00
	2:51:54 PM	2003-00006250	INFO TRACK INFORMATION		\$0.00	\$0.00	\$22.00
	2:52:11 PM	2003-00006251	INFO TRACK INFORMATION		\$0.00	\$0.00	\$5.00
	3:28:47 PM	2003-00006254	WHEATLAND TITLE GUARANTY COPY ACCOUNT	67	\$0.00	\$0.00	\$7.00
			<u>MCLFEED4 Workstation Total:</u>		<u>\$10,703.25</u>	<u>\$0.00</u>	<u>\$3,195.00</u>
			<u>Final Totals:</u>	<u>180</u>	<u>\$14,572.25</u>	<u>\$44.00</u>	<u>\$5,335.60</u>

Detail Receipts Report

Ruth Weber

Recorder

Final For the day of 7/29/2003 on all Workstations

Customer: 246 - MICHAEL F SWEENEY
of Documents 32
: REVENUE COPIES
Names
ONLY REVENUE COPIES

Value : \$0.00
Recording # 2003-00042204
Time 8:04:10AM

File Number
Account 001-6-8-410-008-0340 COPY FEES
Description

Amount
\$9.60
\$9.60
\$0.00
Total Due:
Total Paid:

Charge Total : \$9.60

Change Tendered:
User ID: BCLARK
Workstation: MCLFEE02

Customer: 10 - MCLEAN COUNTY TITLE (COPIES)

06217
of Documents 0
n: COPIES
Names

Value : \$0.00
Recording # 2003-00042205
Time 8:04:44AM

File Number
Account 001-6-8-410-008-0340 COPY FEES
Description

Amount
\$14.00
\$14.00
\$0.00
Total Due:
Total Paid:

Charge Total : \$14.00

Change Tendered:
User ID: SDUNHAM
Workstation: MCLFEE04

Customer: 249 - TITLE ABSTRACTING

06218
of Documents 0
n: COPIES
Names
ONLY

Value : \$0.00
Recording # 2003-00042206
Time 8:04:17AM

File Number
Account 001-6-8-410-008-0340 COPY FEES
Description

Amount
\$5.00
\$5.00
\$0.00
Total Due:
Total Paid:

Charge Total : \$5.00

Change Tendered:
User ID: SDUNHAM
Workstation: MCLFEE04

Customer: 249 - TITLE ABSTRACTING

06219
of Documents 0
n: FAX
Names
ONLY

Value : \$0.00
Recording # 2003-00042207
Time 8:06:10AM

File Number
Account 001-6-8-410-008-0340 COPY FEES
Description

Amount
\$14.00
\$14.00
\$0.00
Total Due:
Total Paid:

Charge Total : \$14.00

Change Tendered:
User ID: SDUNHAM
Workstation: MCLFEE04

Zeunik, John

From: Keller, Bob
Sent: Wednesday, July 30, 2003 3:00 PM
To: Zeunik, John
Cc: Howe, Walt
Subject: Management Letter from Outside Auditor

John,

Assistant Administrator Walt Howe and I had an opportunity to have a conference call with Ms. Helen Barrick of Clifton Gunderson on Tuesday morning. At that time we discussed the adjusting journal entries that concerned year-end accruals. The reason for the variances relate to the following:

- The McLean County Health Department's revenue accruals are a function of grant revenue received or accrued as they relate to interim revenue/expense reports prepared as of December 31st of each year.
- Generally, two weeks following the close of the year the Treasurer's Office adjusts payroll to account for partial periods that transcend County fiscal years.
- Additionally, the Auditor's Office utilizes a year-end reconciliation period of 30 days to properly post accounts payable to the appropriate County fiscal years.

Any adjustments that take place following our preparation of revenue accruals are not submitted to our department for the purpose of adjusting revenue to balance to expenses where appropriate. Our office concurred with Ms. Barrick in the design of an approach to limit adjusting journal entries during future audits.

- The McLean County Health Department will continue to prepare its accrual sheets as we have in the past – based on pre-closeout expenditure information.
- We will ask the Treasurer's and Auditor's offices to provide us with worksheets, or other documentation, of any postings or adjusting entries made to Health Department funds.
- For any adjusting entries, the Health Department will sign copies of the worksheets and documentation and return them to the appropriate office as acknowledgement of those actions.
- The Health Department will, in turn, submit AJE's to its previous accrual sheets to match the adjustments made by the Auditor and Treasurer.
- Those adjusting journal entries will be reviewed with the outside auditor during the early stages of their audit process for concurrence.

Helen Barrick indicated that she would draft a proposal outlining this process and submit it to our office later this week. She also will discuss this approach with the Auditor and Treasurer. Our office will also meet with these two offices to assure that appropriate role for each party understood.

Although the adjustments made for 2002 were minor in nature. They, nevertheless, can be avoided through better inter-departmental workflow. I will provide more detail on this process following the receipt of Ms. Barrick's letter.

Thank you for your attention.

Bob

*Bob Keller, Director
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(309)452-6932
e-mail bobk@mclean.gov
www.mclean.gov/health*